

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA

In re:)	
)	
Joe Lee Roy Powers, Jr.,)	Case No. 15-10068 NLJ
)	
)	Chapter 13
)	
Debtor.)	

COMBINED OBJECTION TO CHAPTER 13 PLAN AND BRIEF IN SUPPORT

COMES NOW the State of Oklahoma, ex rel. Oklahoma Tax Commission (the "OTC") and hereby objects to the Chapter 13 Plan of the above-referenced Debtor.

BRIEF IN SUPPORT

1. The Debtor has failed to file **2014** Oklahoma income tax return(s) contrary to Bankruptcy Code §§ 1325(a)(9) and 1308(a). Until all returns have been filed, the OTC is unable to adequately evaluate whether any Plan currently on file or filed in the future conforms to Bankruptcy Code requirements.

2. Any 2011 through 2014 liability qualifies as an unsecured priority claim pursuant to §507(a)(8)(A)(i) and Bankruptcy Code §§1322(a)(2) and 1325 require that Debtor's Plan provide for full payment of this liability.

WHEREFORE, the State of Oklahoma, ex rel. Oklahoma Tax Commission objects to the confirmation of the Chapter 13 Plan filed by the Debtor as it is unable to determine if such Plan complies with the Bankruptcy Code.

Respectfully submitted,

OKLAHOMA TAX COMMISSION

/s/Sean R. McFarland
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CERTIFICATE OF MAILING/ELECTRONIC TRANSMISSION

I, Sean R. McFarland, hereby certify that on January 30, 2015, a true and correct copy of the above Objection to Chapter 13 Plan was electronically served using the CM/ECF system to John Hardeman, Chapter 13 Trustee, Christopher T. Stein, attorney for the debtor(s) and the Office of the United States Trustee.

Further, I certify that on January 30, 2015 a true and correct copy of the Objection to Chapter 13 Plan was mailed via U.S. Mail, first class, postage prepaid and properly addressed to the following at the address shown:

Joe Lee Roy Powers, Jr.
41315 Sing Road
Macomb, OK 74852

/s/Sean R. McFarland
Sean R. McFarland

Please note that all returns must be received by the Office of the General Counsel